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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 213**

**The Scottish Fiscal Commission  
(Modification of Functions) Regulations 2018**

**Amendment of the Scottish Fiscal Commission Act 2016**

2.—(1) The Scottish Fiscal Commission Act 2016 is amended as follows.

(2) In section 2(2) (forecasts and assessments)—

- (a) the “and” immediately following paragraph (a)(ii) is repealed;
- (b) after paragraph (a)(iii) insert—  
“and

(iv) assigned VAT receipts,”; and

- (c) in paragraph (aa) for “demand led” substitute “devolved”.

(3) In section 3 (meaning of terms used in section 2)—

(a) after subsection (2) insert—

“(2ZA) “Assigned VAT receipts” means amounts payable under section 64A of the Scotland Act 1998.”; and

- (b) in subsection (2A) for ““Demand led social security expenditure” means payments” substitute ““Devolved social security expenditure” means financial or other assistance to or in respect of an individual where there is an entitlement to a devolved social security benefit expended”.

(4) In section 5 (reports)—

(a) for subsections (1) and (2) substitute—

“(1) The Commission must send a report prepared under section 2(2) to the Scottish Ministers in sufficient time for them to use the report to prepare—

- (a) the Scottish budget document for the subsequent financial year; and
- (b) the medium term financial outlook.

(2) The Commission must lay before the Scottish Parliament a report prepared under section 2(2) on each day on which—

- (a) the Scottish Ministers lay before the Parliament the Scottish budget document for the subsequent financial year; and
- (b) a member of the Scottish Government publishes the medium term financial outlook.”; and

(b) after subsection (6) insert—

“(7) In this section—

“5-year forecast” has the same meaning as in section 3(2) in respect of a report prepared under section 2(2);

“medium term financial outlook” means the Scottish Government’s rolling 5-year financial outlook document informed by 5-year forecasts; and



“Scottish budget document” means the Scottish Government’s budget document setting out proposals for the use of resources and associated matters in a financial year.”.

(5) In section 7 (Scottish Ministers’ statement)—

- (a) in subsection (1)(a) for “draft Scottish budget” substitute “Scottish budget document”;
- (b) in subsection (1)(b) for “Bill for a Budget Act” substitute “medium term financial outlook”;
- (c) in subsection (3)(a) for “draft Scottish budget” substitute “Scottish budget document”;
- (d) in subsection (3)(b) for “introduces the Bill for a Budget Act” substitute “publishes the medium term financial outlook”; and
- (e) after subsection (3) insert—

“(4) In this section, “medium term financial outlook” and “Scottish budget document” have the same meanings as in section 5(7).”.